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NASA Procedural Requirements

COMPLIANCE IS MANDATORY**NPR 9610.1A**Effective Date: October 29,
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Request Notification of Change

 (NASA Only)**Subject: Accounts Receivable, Billing, and Collection****Responsible Office: Office of the Chief Financial Officer**[| TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [Chapter5](#) | [Chapter6](#) | [AppendixA](#) | [AppendixB](#) |
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Chapter 1 Accounts Receivable

1.1 Overview

1.1.1 NASA shall maintain accurate and up-to-date accounts receivable balances in accordance with the timeframes set forth in this NPR. This NPR sets forth the requirements for NASA to follow regarding the recording, reporting, billing, and collecting of receivables, as well as the management of delinquent debt.

1.2 Roles and Responsibilities

1.2.1 The Center Directors shall:

- a. Serve as the approving official for compromise, suspension, or termination of collection on debts not greater than \$100,000 that do not require referral to the Department of Justice (DOJ).
- b. Review all proposed compromise or termination of collection actions greater than \$100,000 prior to submission to the NASA Agency, Office of the Chief Financial Officer (OCFO).

1.2.2 The Office of the Center Chief Counsel or the Office of General Counsel when the debt originates at NASA Headquarters, (local supporting legal counsel) shall:

- a. Review all requests for waiver or compromise of debts that are submitted to the Center Director for concurrence or approval.
- b. Review and comment on the Claims Collection Litigation Reports (CCLR) required for all delinquent debt that will be referred to the DOJ.
- c. Provide advice on the status of NASA's claims or offsets when the debtor has filed for bankruptcy.
- d. Validate the financial representations submitted by debtors requesting installment payments.
- e. Provide advice to the Center Chief Financial Officer (CFO) concerning the rights of the debtor and the associated legal requirements when an administrative offset or garnishment is being considered.
- f. Provide advice to the Center CFO on all proposals for compromise, suspension, or termination of collection actions on delinquent debts, including those greater than \$100,000 that must be referred to the DOJ.
- g. Provide advice to the Center CFO on all apparent fraud cases discovered during the billing and collection processes.

1.2.3 The NASA Agency OCFO shall:

- a. Coordinate and monitor the processes and systems used to record, report, and collect NASA's receivables.
- b. Prepare and submit, based on reports from the NASA core financial system and other relevant programs, NASA's agency-level TROR. Information provided by the NASA Shared Services Center (NSSC).

c. Submit Center requests to compromise, terminate, or suspend debts greater than \$100,000 to the DOJ for approval.

1.2.4 The NASA Center CFO shall:

Submit to the Center Director or designee all proposed instances of delinquent debt compromise, suspension, or termination of collection actions for approval, including those greater than \$100,000 that must be approved by DOJ.

1.2.5 The NASA Center OCFO shall:

- a. Maintain a common understanding with NSSC of each party's roles and responsibilities to ensure that the receivables for which their Center is responsible are appropriately accounted for and serviced.
- b. Review all proposed compromise or termination of collection actions prior to submission to the Center Director (or designee) for approval.
- c. Review the status of reimbursable agreements and ensure that costs are recorded promptly and accurately.
- d. Record advance payments received for reimbursable agreements.
- e. Provide requested back-up data for reimbursable bills to NSSC for transmittal to customer with the monthly bill.
- f. Promptly forward all receipts of payments to the NSSC for deposit.
- g. Post receipt of collection in the NASA core financial system once notified by the NSSC of collection received.
- h. Review billing dispute determination when a customer has contested a claim.
- i. Monitor the collection and aging of receivables, write-off and close-out of debt.

1.2.6 The NSSC shall:

- a. Record receivables as soon as possible upon notification from the responsible Center office that an amount is due.
- b. Coordinate with Centers to bill reimbursable customers.
- c. Issue bills to reimbursable customers who have not provided advance payment.
- d. Issue bills and, when needed, provide supporting documentation to debtors for debts not arising from reimbursable agreements.
- e. When requested by the customer, provide notification when all or part of their advance payments are liquidated against costs incurred by NASA.
- f. Collect all monies due the Center pursuant to properly prepared billing documentation.
- g. Ensure that collections are recorded accurately in NASA's financial system.
- h. Promptly and properly disposition all monies received in accordance with this NPR.
- i. Monitor and age outstanding receivables and manage the debt collection function.
- j. Adjust allowances for loss on accounts receivables, interest, and penalties/administrative fees.
- k. Process write-offs of receivables after coordination with Centers responsible for the debts.
- l. In collaboration with Centers, respond promptly to communications from the debtor within 30 days, whenever feasible, and advising debtors who dispute the debt to furnish available evidence to support their contentions.
- m. Identify debt that has been uncollectible, coordinate with Centers on determinations of additional collection actions or if the debt is to be written-off.
- n. Refer delinquent debt to Treasury for cross-servicing in accordance with Treasury guidelines.
- o. Generate IRS Forms 1099-C for customers whose debts have been discharged or collection efforts terminated in accordance with guidance from the IRS. The IRS 1099-C Forms are not generated for debts that are reversed because of a correction or if the debt does not have legal merit.
- p. Maintain reports on the need for compromise of debt and the status of debt compromise.
- q. Reconcile system reports on collections and billings.
- r. Prepare and review TROR and submit report to Centers and the Agency OCFO.
- s. Prepare, review, and submit the CMP package to the Agency, Director, Financial Management Division (FMD).

1.2.7 Office of the Inspector General

Investigate claims which may indicate fraud, presentation of a false claim, or misrepresentation on the part of the debtor or any other party having an interest in the claim, that have been referred by the Center CFO, or other NASA official.

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